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IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,)	Case No. 4:22-cv-07371-DMR
)	
Plaintiff,)	CERTIFICATION OF LAURA J.
)	ARRUDA REPRESENTATIVE OF
v.)	H&R BLOCK
)	
TUNCAY SAYDAM,)	
)	
Defendant.)	
_____)	

I, Laura J. Arruda, pursuant to 28 U.S.C. § 1746, declare that:

1. I am an Associate Manager for H&R Block.

2. I have worked at H&R Block since September 24, 2007, and am employed by
HRB Professional Resources LLC, the employing entity for H&R Block corporate employees.

1 3. My duties as an Associate Manager for H&R Block include managing a team of
2 tax developers who write continuing education for tax professionals and reviewing courses to
3 ensure they meet curriculum provider compliance.

4 4. In my tenure on the Tax Training team in various roles from September 24, 2007
5 to present, I am familiar with the H&R Block tax preparation courses provided by H&R Block
6 from 2014 through 2017, as well as the materials provided to the participants in these courses.

7 5. It is a regular practice of H&R Block to require annual training of tax preparers
8 who wish to prepare returns under the H&R Block name.

9 6. In 2014, all H&R Block tax preparers were required to take the H&R Block
10 Income Tax Course before they prepared taxes for tax year 2013.

11 7. The 2014 H&R Block Income Tax Course instructed that a tax professional
12 completing a 2013 tax return must ask whether the client had any financial interest in or
13 signature authority over a financial account located in a foreign country at any time during 2013.

14 8. Exhibit B is a true and accurate copy of the section of the textbook for the 2014
15 H&R Block Income Tax Course concerning foreign investments.

16 9. The 2014 H&R Block Income Tax Course textbook was created and has been
17 kept as part of the regularly conducted business activity of H&R Block.

18 10. The 2014 H&R Block Income Tax Course textbook was made at or near the time
19 of the 2014 H&R Block Income Tax Course and was prepared by individuals who had
20 knowledge of the requirements applicable to tax preparers and the corresponding training
21 program required for H&R Block tax preparers.

22 11. In 2015, all H&R Block tax preparers were required to take the H&R Block
23 Income Tax Course before they prepared taxes for tax year 2014.

1 12. The 2015 H&R Block Income Tax Course instructed that a tax professional
2 completing a 2014 tax return must ask whether the client had any financial interest in or
3 signature authority over a financial account located in a foreign country at any time during 2014.

4 13. Exhibit C is a true and accurate copy of the section of the textbook for the 2015
5 H&R Block Income Tax Course concerning foreign investments.

6 14. The 2015 H&R Block Income Tax Course textbook was created and has been
7 kept as part of the regularly conducted business activity of H&R Block.

8 15. The 2015 H&R Block Income Tax Course textbook was made at or near the time
9 of the 2015 H&R Block Income Tax Course and was prepared by individuals who had
10 knowledge of the requirements applicable to tax preparers and the corresponding training
11 program required for H&R Block tax preparers.

12 16. In 2016, all H&R Block tax preparers were required to take the H&R Block
13 Income Tax Course before they prepared taxes for tax year 2015.

14 17. The 2016 H&R Block Income Tax Course instructed that a tax professional
15 completing a 2015 tax return must ask whether the client had any financial interest in or
16 signature authority over a financial account located in a foreign country at any time during 2015.

17 18. Exhibit D is a true and accurate copy of the section of the textbook for the 2016
18 H&R Block Income Tax Course concerning foreign investments.

19 19. The 2016 H&R Block Income Tax Course textbook was created and has been
20 kept as part of the regularly conducted business activity of H&R Block.

21 20. The 2016 H&R Block Income Tax Course textbook was made at or near the time
22 of the 2016 H&R Block Income Tax Course and was prepared by individuals who had
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1 knowledge of the requirements applicable to tax preparers and the corresponding training
2 program required for H&R Block tax preparers.

3 21. In 2017, all H&R Block tax preparers were required to take the H&R Block
4 Income Tax Course before they prepared taxes for tax year 2016.

5 22. The 2017 H&R Block Income Tax Course instructed that a tax professional
6 completing a 2016 tax return must ask whether the client had any financial interest in or
7 signature authority over a financial account located in a foreign country at any time during 2016.

8 23. Exhibit E is a true and accurate copy of the section of the textbook for the 2017
9 H&R Block Income Tax Course concerning foreign investments.

10 24. The 2017 H&R Block Income Tax Course textbook was created and has been
11 kept as part of the regularly conducted business activity of H&R Block.

12 25. The 2017 H&R Block Income Tax Course textbook was made at or near the time
13 of the 2017 H&R Block Income Tax Course and was prepared by individuals who had
14 knowledge of the requirements applicable to tax preparers and the corresponding training
15 program required for H&R Block tax preparers.

16 26. This certification is intended to satisfy Rule 902(11) of the Federal Rules of
17 Evidence.

18
19 SIGNATURE ON THE FOLLOWING PAGE
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1 I declare under penalty of perjury that the foregoing is true and correct.

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3 Executed in Arcadia, CA on the 30th day of April 2024.

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6 Laura J. Arruda